

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**14 Fergus
0258 Lewistown Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,653,530.99	3,645,955.99	0.00	7,575.00	0.00	0.00
21XX Support Services - Students	391,894.31	391,894.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	38,543.98	38,543.98	0.00	0.00	0.00	0.00
222X Educational Media Services	228,012.44	225,948.92	0.00	2,063.52	0.00	0.00
23XX Support Services - General Administration	100,749.93	100,749.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	412,156.04	412,156.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	150,337.84	0.00	100,264.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	615,810.01	555,760.39	0.00	60,049.62	0.00	0.00
27XX Student Transportation Services	287,380.00	245,952.40	0.00	41,427.60	0.00	0.00
28XX Support Services - Central	34,299.49	0.00	30,550.28	3,749.21	0.00	0.00
31XX Food Services	459,338.74	459,338.74	0.00	0.00	0.00	0.00
32XX Enterprise Services	3,617.75	3,617.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,964.93	5,964.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,396.57	32,396.57	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	5,200.00	0.00	XXXXXXXXXX	0.00	5,200.00	0.00
62XX Resources Transferred to Other School Districts or	43,435.00	43,435.00	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	55.80	55.80	0.00	0.00	0.00	0.00
Totals	6,462,723.82	6,161,770.75	130,814.87	114,864.95	5,200.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

14 Fergus
0258 Lewistown Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,462,723.82					
Line A	Preliminary Indirect Cost Rate [C divided by B] 130,814.87/6,161,770.75			2.12%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (2.63%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

14 Fergus
0259 Fergus H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,562,280.13	1,562,280.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	277,961.33	277,961.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	35,031.09	35,031.09	0.00	0.00	0.00	0.00
222X Educational Media Services	143,110.04	143,110.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,981.45	80,981.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	237,612.88	237,612.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,352.32	0.00	54,397.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	479,404.06	479,404.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	327,217.07	135,393.64	0.00	191,823.43	0.00	0.00
28XX Support Services - Central	17,134.22	0.00	17,134.22	0.00	0.00	0.00
31XX Food Services	25,394.03	25,394.03	0.00	0.00	0.00	0.00
32XX Enterprise Services	6,464.86	6,464.86	0.00	0.00	0.00	0.00
33XX Community Services	3,258.57	3,258.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,023.59	29,023.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	143,539.26	143,539.26	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	8,338.92	0.00	XXXXXXXXXX	0.00	8,338.92	0.00
62XX Resources Transferred to Other School Districts or	12,691.37	12,691.37	XXXXXXXXXX	0.00	0.00	0.00
Totals	3,463,795.19	3,172,146.30	71,531.45	191,823.43	8,338.92	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

14 Fergus
0259 Fergus H S

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,463,795.19					
Line A	Preliminary Indirect Cost Rate [C divided by B] 71,531.45/3,172,146.30			2.25%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (2.72%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**14 Fergus
0264 Deerfield Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	24,219.48	24,219.48	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,983.36	13,983.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	886.73	886.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,913.89	0.00	2,913.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,429.34	1,429.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	88.50	88.50	0.00	0.00	0.00	0.00
31XX Food Services	6,144.52	6,144.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	100.00	100.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	631.16	631.16	XXXXXXXXXX	0.00	0.00	0.00
Totals	50,396.98	47,483.09	2,913.89	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	50,396.98					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,913.89/47,483.09		6.14%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

14 Fergus
0268 Grass Range Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	304,051.81	304,051.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,883.11	6,883.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,116.79	40,116.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,336.65	8,336.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,059.38	0.00	12,555.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	45,296.87	45,296.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	86,131.89	48,463.22	0.00	37,668.67	0.00	0.00
31XX Food Services	53,110.07	53,110.07	0.00	0.00	0.00	0.00
32XX Enterprise Services	15,651.78	15,651.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	92.50	92.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,226.82	1,226.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,918.28	8,918.28	XXXXXXXXXX	0.00	0.00	0.00
Totals	586,875.95	532,147.90	12,555.70	37,668.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	586,875.95					
Line A	Preliminary Indirect Cost Rate [C divided by B] 12,555.70/532,147.90		2.36%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

14 Fergus
0269 Grass Range H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	311,574.65	311,574.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,746.34	17,746.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,992.05	51,992.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,943.37	14,943.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,560.39	0.00	20,144.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	60,136.29	60,136.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	80,751.34	41,334.92	0.00	39,416.42	0.00	0.00
31XX Food Services	979.65	979.65	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,286.38	4,286.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,903.51	1,903.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,591.83	29,591.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,119.65	3,119.65	XXXXXXXXXX	0.00	0.00	0.00
Totals	601,585.45	537,608.64	20,144.89	39,416.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	601,585.45					
Line A	Preliminary Indirect Cost Rate [C divided by B] 20,144.89/537,608.64		3.75%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**14 Fergus
0272 King Colony Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	34,070.14	34,070.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,662.45	18,662.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,212.69	2,212.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,793.74	0.00	4,793.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,205.90	5,205.90	0.00	0.00	0.00	0.00
31XX Food Services	16,944.40	16,944.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,574.71	1,574.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,284.64	2,284.64	XXXXXXXXXX	0.00	0.00	0.00
Totals	85,748.67	80,954.93	4,793.74	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	85,748.67					
Line A	Preliminary Indirect Cost Rate [C divided by B] 4,793.74/80,954.93		5.92%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**14 Fergus
0273 Moore Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	337,669.37	337,669.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,336.81	1,336.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	34,690.31	34,690.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	379.41	379.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,350.45	0.00	7,350.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	39,817.12	38,960.79	0.00	856.33	0.00	0.00
27XX Student Transportation Services	28,814.26	28,814.26	0.00	0.00	0.00	0.00
31XX Food Services	33,976.01	31,334.01	0.00	2,642.00	0.00	0.00
34XX Extracurricular - Activities	2,465.28	72.50	0.00	2,392.78	0.00	0.00
35XX Extracurricular - Athletics	2,372.38	2,372.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,035.65	1,035.65	XXXXXXXXXX	0.00	0.00	0.00
Totals	489,907.05	476,665.49	7,350.45	5,891.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	489,907.05					
Line A	Preliminary Indirect Cost Rate [C divided by B] 7,350.45/476,665.49		1.54%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**14 Fergus
0274 Moore H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	329,439.43	328,650.87	0.00	788.56	0.00	0.00
21XX Support Services - Students	1,817.11	1,817.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,565.99	60,565.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,828.76	4,828.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,674.91	0.00	7,674.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	52,040.00	51,183.67	0.00	856.33	0.00	0.00
27XX Student Transportation Services	48,905.68	34,905.68	0.00	14,000.00	0.00	0.00
31XX Food Services	14,307.44	11,665.44	0.00	2,642.00	0.00	0.00
32XX Enterprise Services	3,148.24	3,148.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,258.33	7,634.00	0.00	624.33	0.00	0.00
35XX Extracurricular - Athletics	21,677.15	21,677.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	647.28	647.28	XXXXXXXXXX	0.00	0.00	0.00
Totals	553,310.32	526,724.19	7,674.91	18,911.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	553,310.32					
Line A	Preliminary Indirect Cost Rate [C divided by B] 7,674.91/526,724.19		1.46%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**14 Fergus
0280 Roy K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	427,767.76	427,767.76	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,620.58	4,620.58	0.00	0.00	0.00	0.00
222X Educational Media Services	12,531.42	12,531.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	136,091.42	136,091.42	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	112,371.52	112,371.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,913.27	54,913.27	0.00	36,000.00	0.00	0.00
31XX Food Services	63,486.43	63,486.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,131.75	1,131.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,617.90	17,617.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,438.98	7,438.98	XXXXXXXXXX	0.00	0.00	0.00
Totals	873,971.03	837,971.03	0.00	36,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	873,971.03					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/837,971.03		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**14 Fergus
0281 Denton Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	408,016.76	405,326.76	0.00	2,690.00	0.00	0.00
21XX Support Services - Students	8,223.76	8,223.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	30.51	30.51	0.00	0.00	0.00	0.00
222X Educational Media Services	8,353.49	8,353.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,605.04	83,605.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,364.27	3,364.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,036.85	0.00	21,094.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	61,612.52	61,612.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,404.84	77,111.37	0.00	22,293.47	0.00	0.00
31XX Food Services	64,503.69	64,503.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	302.48	302.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,707.61	2,707.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,237.05	0.00	XXXXXXXXXXXX	5,237.05	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,534.98	1,534.98	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	770,933.85	716,676.48	21,094.07	30,220.52	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

14 Fergus
0281 Denton Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	770,933.85					
Line A	Preliminary Indirect Cost Rate [C divided by B] 21,094.07/716,676.48			2.94%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

14 Fergus
0282 Denton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	366,473.95	366,473.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,902.49	15,902.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,013.94	1,013.94	0.00	0.00	0.00	0.00
222X Educational Media Services	7,440.70	7,440.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,431.97	75,431.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	13,411.24	13,411.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,657.73	0.00	23,714.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	60,577.95	60,577.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83,762.40	61,636.92	0.00	22,125.48	0.00	0.00
31XX Food Services	12,100.84	12,100.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,682.32	10,682.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,781.99	35,781.99	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,240.45	0.00	XXXXXXXXXX	5,240.45	0.00	0.00
62XX Resources Transferred to Other School Districts or	943.18	943.18	XXXXXXXXXX	0.00	0.00	0.00
Totals	715,421.15	661,397.49	23,714.93	27,365.93	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

14 Fergus
0282 Denton H S

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	715,421.15					
Line A	Preliminary Indirect Cost Rate [C divided by B] 23,714.93/661,397.49			3.59%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**14 Fergus
0288 Spring Creek Colony Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	45,193.07	45,193.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,927.07	18,927.07	0.00	0.00	0.00	0.00
222X Educational Media Services	807.33	807.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,932.31	1,932.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,211.17	0.00	5,211.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,870.85	6,870.85	0.00	0.00	0.00	0.00
28XX Support Services - Central	79.57	0.00	79.57	0.00	0.00	0.00
31XX Food Services	13,657.96	13,657.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,536.47	1,536.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,466.70	2,466.70	XXXXXXXXXX	0.00	0.00	0.00
Totals	96,682.50	91,391.76	5,290.74	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	96,682.50					
Line A	Preliminary Indirect Cost Rate [C divided by B] 5,290.74/91,391.76		5.79%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

14 Fergus
0291 Winifred K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	648,749.96	648,749.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,038.26	20,038.26	0.00	0.00	0.00	0.00
222X Educational Media Services	19,266.29	19,266.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,467.66	69,467.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,778.73	0.00	22,778.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	135,842.53	135,842.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	84,417.07	84,417.07	0.00	0.00	0.00	0.00
31XX Food Services	58,428.06	58,428.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,785.69	10,785.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,822.47	26,822.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	30,870.00	0.00	XXXXXXXXXX	30,870.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	10,052.80	10,052.80	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,137,519.52	1,083,870.79	22,778.73	30,870.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,137,519.52					
Line A	Preliminary Indirect Cost Rate [C divided by B] 22,778.73/1,083,870.79		2.10%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (2.73%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**14 Fergus
1218 Ayers Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	44,432.42	44,229.45	0.00	202.97	0.00	0.00
221X Improvement of Instruction Services	12,193.76	12,193.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,911.33	6,911.33	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,665.41	6,665.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	495.00	495.00	0.00	0.00	0.00	0.00
31XX Food Services	13,465.65	13,465.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,405.01	1,405.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,648.75	2,648.75	XXXXXXXXXX	0.00	0.00	0.00
Totals	88,217.33	88,014.36	0.00	202.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	88,217.33					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/88,014.36		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

14 Fergus
9691 Central Mt Learn Res Ctr

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	163,739.20	163,739.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	416,046.89	406,046.89	0.00	10,000.00	0.00	0.00
23XX Support Services - General Administration	4,203.00	4,203.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	52,976.93	52,976.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,998.70	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,223.81	17,223.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	180,759.04	180,759.04	XXXXXXXXXX	0.00	0.00	0.00
Totals	840,947.57	824,948.87	0.00	10,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	840,947.57					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/824,948.87		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.